

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

FILED

APR - 6 2010

In re:

CANOPY FINANCIAL, INC.

Debtor.

Case No. 09 B 44943

Chapter 7

EUGENE R. WEDOFF,
BANKRUPTCY JUDGE

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO
JENNER & BLOCK LLP, ATTORNEYS FOR DEBTOR, FOR ALLOWANCE AND PAYMENT OF
FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED:	\$325,766.00	TOTAL COSTS REQUESTED:	\$11,336.31
TOTAL FEES REDUCED:	\$5,463.00	TOTAL COSTS REDUCED:	\$2,540.11
TOTAL FEES ALLOWED:	\$320,303.00	TOTAL COSTS ALLOWED:	\$8,796.20

TOTAL FEES AND COSTS ALLOWED: \$329,099.20

THE COURT HAS MARKED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN DISALLOWED IN WHOLE OR IN PART. THE BASIS FOR EACH DISALLOWANCE IS DISCLOSED BY THE NUMERICAL NOTATION THAT APPEARS ON THE LEFT SIDE OF EACH HIGHLIGHTED ENTRY. THE NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

(1) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. *See In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

(2) Clerical Work Not Compensable

The court disallows the compensation of clerical or stenographic employees of the professional for the performance of routine clerical or administrative activities in the normal course of the professional's business, such as photocopying, secretarial work, or routine filing. Such activities are not in the nature of professional services and must be absorbed by the applicant's firm as an overhead expense. *In re Dimas, LLC*, 357 B.R. 563, 577 (Bankr. N.D. Cal. 2006) (citing *Missouri v. Jenkins*, 491 U.S. 274, 288 n. 10 (1989)). *See also In re Chellino*, 209 B.R. 106, 114 (Bankr. C.D. Ill. 1996) (Paralegal, but not "clerk" services entitled to compensation at an hourly rate; clerk activities are overhead of the professional); *Souza v. Miguel*, 32 F.3d 1370, 1375 (9th Cir. 1994) (Trustee not entitled to reimbursement or compensation of overhead expenses such as secretarial, stenographic, clerical, and routine messenger services).

(3) Duplication of Services

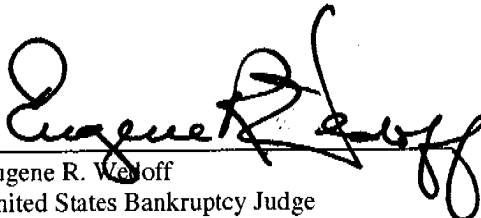
The Court denies the allowance of compensation for services that duplicate those of another professional or paraprofessional. *See* 11 U.S.C. § 330(a)(4)(A)(i). Reduction in fees is warranted if multiple attorneys from the same firm appear in court on a motion or argument or for a conference, unless counsel adequately demonstrates that each attorney present contributed in some meaningful way. *In re Pettibone*, 74 B.R. 293, 307 (Bankr. N.D. Ill. 1987) ("A debtor's estate should not bear the burden of duplication of services. If found in the record, such duplication shall be disallowed by the court as unnecessary."). It is also an accepted principle that generally no

more than one attorney may bill for time spent in an intra-office conference or meeting absent an adequate explanation. See *In re Adventist Living Ctrs., Inc.*, 137 B.R. 701, 716 (Bankr. N.D. Ill. 1991); *In re Pettibone*, 74 B.R. at 303.

(4) Insufficient Description

The Court denies the allowance of compensation for the following task since the description of the time entry fails to identify in a reasonable manner the service rendered. *In re Pettibone*, 74 B.R. 293, 301 (Bankr. N.D. Ill. 1987) ("A proper fee application must list each activity, its date, the attorney who performed the work, a description of the nature and substance of the work performed, and the time spent on the work. [Citation omitted] Records which give no explanation of the activities performed are not compensable."); *In re Wildman*, 72 B.R. 700, 708-9 (Bankr. N.D. Ill. 1987) (same).

Dated: April 6, 2010


Eugene R. Weloff
United States Bankruptcy Judge

complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

33. Because of the benefits realized by the Debtor, the nature of this case, the standing at the bar of the attorneys who rendered services, the amount of work done, the time consumed, and the skill required, Jenner requests that it be allowed at this time compensation for professional services rendered during the pendency of the Debtor's chapter 11 proceeding in the sum of \$325,766.00.

ACTUAL AND NECESSARY EXPENSES

34. Jenner has disbursed, and requests reimbursement of, the following sums for:

Business Meals	\$9.98
Filing Fee	\$1,516.75
Database Research	\$73.83
Lexis Research	\$1,047.38
Westlaw Research	\$1,492.73
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In-City Transportation	\$69.00
Network Printing	\$1,097.37
Other (Lien Search; Tax Return Request)	\$707.23
Photocopy & Related Expense	\$304.04
Publication Charges	\$1,756.60
Nque Photocopy Expense	\$2,514.06
Special Messenger Service	\$17.80
Telephone Expense	\$38.13
UPS	\$597.01
Pacer Charges	\$94.40
TOTAL DISBURSEMENTS	\$11,336.31

A more detailed list of these expenses is part of Exhibit D hereto.

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check request and mailer for IRS filing (1.0).

12/10/09	LSR	.40	Met with V. Lazar and M. Hinds re status of case.	130.00
12/11/09	VEL	.20	Telephone conference with R. Sukley re committee process question.	140.00
12/11/09	SZM	1.00	Further follow up work on Canopy.	575.00
12/14/09	VEL	.50	Telephone conference with M. Keneally re bankruptcy process questions and related issues.	350.00
12/14/09	VEL	.30	Telephone conference with J. Marwil re Spectrum recommendation for potential conversion or chapter 11 trustee.	210.00
12/14/09	VEL	.20	Telephone conference with D. Stevenson re likely conversion recommendation.	140.00
12/14/09	VEL	.20	Telephone conference with D. Stevenson re observers rights for board meeting.	140.00
12/14/09	SZM	.80	Worked on custodial tax issues for DIP.	460.00
12/15/09	VEL	.30	Telephone conferences with S. Rasnak re sale and potential trustee issues.	210.00
12/15/09	VEL	.20	Reviewed WARN Act information and forwarded same to C. Rozycki.	140.00
12/15/09	CJR	.20	Reviewed letter of investigation from IDOL and prepared emails to and from V. Lazar re same.	110.00
12/15/09	SZM	.50	Worked on state custodial tax matters.	287.50
12/15/09	MLW	.50	Read and responded to M. Matlock email re Canopy Financial, Inc. UCC and lien searches; prepared email to CT Corporation re same	135.00
12/16/09	VEL	.30	Telephone conference with M. Keneally re bank statements, document requests and litigation update.	210.00
12/16/09	MMH	1.00	Participated in initial debtor interview and meeting with US Trustee.	515.00
12/17/09	VEL	.20	Reviewed WARN Act response materials and follow up with C. Rozycki re same.	140.00

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telephone conferences with Matrix regarding cessation of trade processing (.4); telephone conference with A&M re retention issues (.2).

12/05/09	MMH	1.40	Review of leases and executory contracts (1.3); e-mails with R. Angart regarding UMB (.1).	721.00
12/06/09	VEL	.20	Reviewed and responded to email from B. Angart re CMC prepetition debt.	140.00
12/07/09	VEL	.50	Reviewed documentation re regulatory concern with operations and related issues.	350.00
12/07/09	VEL	.20	Email re payroll issue and Unicare and office conference with M. Hinds re payroll processing issue.	140.00
12/08/09	VEL	.30	Telephone conference with R. Angart re potential ACH overdraft and operational issues.	210.00
12/08/09	VEL	.20	Email with M. Hinds re Comerica position on FDR letter.	140.00
12/08/09	MMH	1.50	Conference with R. Angart regarding lease rejection issues and review of leases.	772.50
12/09/09	VEL	.20	Telephone conference with W. Guthrie re sublease issue.	140.00
12/09/09	VEL	.30	Follow up with R. Angart re source code request.	210.00
12/09/09	MMH	1.10	Conferred with J.R. Ingram at Canopy regarding payroll issue and several telephone conferences with Paychex re same (.8); reviewed contract (.3).	566.50
12/10/09	VEL	.20	Office conference with M. Hinds re San Francisco property.	140.00
12/10/09	MMH	.90	Telephone conference with R. Angart regarding operations issues and properties and equipment (.7); located liquidator for San Francisco property (.2).	463.50
12/11/09	VEL	.20	Reviewed 10-week budget.	140.00
12/11/09	VEL	.30	Telephone conference with R. Angart re difficulty in budgeting litigation and offsets.	210.00
12/11/09	MXP	1.40	Prepared envelopes and Notice of Action by Written Consent for mailing to stock holders (.8); mailed same (.6).	238.00

(2)

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ROUTINE PLEADINGS/APPEARANCES

MATTER NUMBER - 10040

11/26/09	VEL	.50	Reviewed and commented on retention application and Stevenson affidavit.	350.00
11/26/09	MMH	1.20	Review and revise retention application and Stevenson affidavit and circulate same.	618.00
11/27/09	VEL	1.20	Office conferences with M. Matlock re finalization of retention application, service, first day hearings and related matters.	840.00
11/27/09	MHM	1.10	Proofread and updated conflicts checklist for retention affidavit.	297.00
11/27/09	MHM	.60	Revised, finalized and e-filed motion to retain Jenner, D. Stevenson declaration and notice of motions.	162.00
11/27/09	MHM	2.30	Worked on service of notice and first day motions.	621.00 (2)
11/27/09	MMH	.30	E-mail correspondence with client and V. Lazar regarding filing of documents and questions regarding first days.	154.50
11/30/09	VEL	.40	Office conference with M. Hinds and D. Stevenson re preparation for first days.	280.00
11/30/09	VEL	.40	Office conference with M. Hinds re status, preparation for first days and introductory speech.	280.00
11/30/09	MXP	1.70	Worked on preparing notebooks for first day motions.	289.00
11/30/09	MHM	.60	Office conferences with M. Patterson re hearing binders (.2); proofread and revised index and binders (.4).	162.00
11/30/09	MHM	.30	Prepared and e-filed appearance for M. Hinds.	81.00
11/30/09	MHM	.40	Researched alternate service information and updated service lists.	108.00
11/30/09	MMH	4.50	Meeting with D. Stevenson to discuss first day hearings and preparation (2.0); continued preparation for first day hearing (2.5).	2,317.50
12/01/09	VEL	.30	Office conference with M. Hinds re draft orders and I Energizer issue.	210.00
12/01/09	MXP	.70	Delivered order to Judge's chambers for M. Hinds.	119.00 (2)

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12/01/09	MHM	.70	Updated draft notice of continued hearing.	189.00
12/01/09	MMH	4.40	Prepared for first day hearing and multiple conferences with V. Lazar and D. Stevenson regarding custodial account issue (2.3); participated in first day hearing (1.0); post hearing conference with interested parties (.5); revised orders and circulated same to Court (.6).	2,266.00
12/02/09	VEL	.20	Email with M. Hinds re Rule 1007 statement.	140.00
12/02/09	VEL	.20	Edited Rule 1007 form.	140.00
12/02/09	MHM	1.40	Reviewed docket and prepared electronic file data for court files.	378.00
12/02/09	MHM	.40	Drafted, proofread, finalized and e-filed corporate ownership statement.	108.00
12/02/09	MHM	1.40	Reviewed creditor data and prepared for service of utilities order and bank forms order.	378.00
12/02/09	MMH	.60	Prepared and filed corporate ownership statement.	309.00
12/03/09	VEL	.30	Reviewed DOJ letter re information needed for trustee and telephone conference with R. Sukley re creditors committee and potential additional creditors lists.	210.00
12/03/09	VEL	.20	Emails with client re updated top 20 list.	140.00
12/03/09	MHM	.40	Drafted, proofread and e-filed certificates of service for service of utilities and bank forms orders.	108.00
12/03/09	MHM	1.10	Reviewed creditor data and updated payables for potential revisions to 20 largest creditor list.	297.00
12/03/09	MMH	.70	Reviewed and revised A&M retention application (.5); reviewed list of customers for updated top 20 (.2).	360.50
12/04/09	MXP	.50	Worked on mailing of notice of continued hearing and interim order to service list.	85.00 (2)
12/04/09	MHM	3.20	Worked on update of creditor list.	864.00
12/04/09	MHM	.40	Finalized, e-filed and served notice of continued hearing.	108.00 (2)
12/04/09	MHM	.40	Researched trustee financial reporting forms and forwarded same.	108.00

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12/04/09	MMH	.50	Reviewed updated top 20 list.	257.50
12/07/09	VEL	.60	Office conferences with M. Hinds and M. Matlock re creditor matrix, bankruptcy notice and zero balance issues.	420.00
12/07/09	VEL	.40	Follow up re top 20 update and inclusion of customers.	280.00
12/07/09	VEL	.20	Office conference with M. Hinds re comments to utilities letter.	140.00
12/07/09	MHM	3.90	Researched contact information for amended list of creditors.	1,053.00
12/07/09	MHM	2.80	Worked on formatting custodial accounts list for upload of creditors and notice of bankruptcy re same.	756.00
12/07/09	MHM	.60	Reviewed files and prepared reference of real property leases and executory contracts for rejection.	162.00
12/07/09	MHM	.20	Telephone conferences with J. Ingram re contact information for creditors' list.	54.00
12/07/09	MHM	.70	Proofread, finalized and filed list of 20 largest creditors.	189.00
12/07/09	MMH	1.30	Review of and edits to A&M application (.8); confer with A&M and V. Lazar regarding engagement letter (.5).	669.50
12/07/09	MMH	.80	Phone conference with R. Angart regarding lease rejection and implications regarding same (.3); begin work on rejection documents (.5).	412.00
12/07/09	MMH	1.80	Review of new customer information and revised creditor matrix (1.0); confer with M. Matlock regarding same (.3); review of individual customer data in connection with same (.5).	927.00
12/08/09	VEL	.40	Telephone conference with R. Angart re Alvarez & Marsal post-petition agreement terms and follow up with U.S. Trustee's office re indemnification language.	280.00
12/08/09	VEL	.30	Emails with R. Angart and board and telephone conference with R. Angart re litigation budget.	210.00
12/08/09	MHM	1.60	Prepared for service of notice of bankruptcy.	432.00

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12/08/09	MHM	2.20	Worked on preparing creditor data for import and upload to court.	594.00
12/08/09	MMH	1.60	Reviewed A&M revision to retention papers and conference with A&M re same (.8); reviewed v-mail from US Trustee and pulled UAL order to review indemnification language (.3); continued discussion with A&M regarding application and engagement letter (.5).	824.00
12/08/09	MMH	.80	Reviewed US Trustee letter and operating report information and began working on schedules and SOFA information gathering.	412.00
12/09/09	MHM	.60	Reviewed data sheets for utilities contact information.	162.00
12/09/09	MHM	2.10	Reviewed documents and due diligence data for schedules information.	567.00
12/10/09	VEL	.20	Voice mail for C. Moss re Wilson Sonsini retention.	140.00
12/10/09	VEL	.40	Telephone conference with R. Angart re cash flow report, conversion possibility and schedule preparation.	280.00
12/10/09	MHM	1.80	Worked on preparing data for creditor matrix upload.	486.00
12/10/09	MMH	1.10	Conference with A&M regarding retention issues (.4); conferred with J. Switzer re same (.2); reviewed Fifth Third stay motion in anticipation of 12/15 hearing (.5).	566.50
12/11/09	MXP	2.40	Prepared retention motions and motion for 2004 exams for mailing and filing (1.8); mailed same to service list (.6).	408.00
12/11/09	MHM	3.90	Drafted notice for Polsinelli retention application (.3); worked on preparing and filing 2004 motion and retention applications (2.3); worked on service of same (1.3).	1,053.00 \$ 702
12/14/09	VEL	.30	Telephone conference with R. Angart and office conference with M. Hinds re schedule preparation issues.	210.00
12/14/09	MHM	3.80	Reviewed due diligence data for items for inclusion on schedules.	1,026.00
12/14/09	MMH	.50	Reviewed items set for 12/15 hearing and drafted orders on continued employee motion and final cash collateral.	257.50

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12/14/09	MMH	1.50	Conference call regarding SOFA and Schedule preparation (.5); began working on same and coordinated with M. Matlock (1.0).	772.50
12/15/09	VEL	1.50	Prepared for and attended hearing re final hearing on cash collateral, employee compensation, and related matters.	1,050.00
12/15/09	VEL	.20	Office conferences with M. Hinds and M. Matlock re schedules and SOFAs.	140.00
12/15/09	MHM	3.90	Reviewed due diligence documents received for information to include in schedules.	1,053.00
12/15/09	MHM	1.70	Worked on updating creditor matrix and schedule F with custodial account creditors	459.00
12/15/09	MMH	.90	Reviewed information collected by M. Matlock regarding SOFA and schedules (.3); conferred with V. Lazar regarding 12/15 hearing and entry of orders (.3); telephone conferences with R. Angart regarding UST meeting (.2); e-mail to Spectrum counsel re same (.1).	463.50
12/15/09	LSR	1.20	Drafted motion to reject New Jersey lease.	390.00
12/16/09	VEL	1.00	Attended initial meeting with U.S. Trustee's office and R. Angart and M. Hinds and follow up meeting with S. Rasnak and R. Sukley re potential trustee issues.	700.00
12/16/09	VEL	2.00	Prepared for and attended creditor committee organizational meeting.	1,400.00
12/16/09	MXP	1.40	Worked on updating contracts and agreements chart to for preparing schedules.	238.00
12/16/09	MHM	2.70	Worked on importing and proofreading data for Schedule G.	729.00
12/16/09	MHM	3.60	Continued review of documents for schedules and preparation of schedule F.	972.00
12/16/09	MMH	.40	Revised and circulated lease rejection motion.	206.00
12/17/09	MHM	1.20	Prepared for service of motion to reject lease.	324.00
12/17/09	MHM	2.00	Worked on proofreading Schedule F.	540.00

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12/17/09	MZR	2.00	Meetings with J. Cox re 363 sale (.5); reviewed background emails, correspondence and term sheets (1.5).	1,030.00
12/17/09	DWH	6.00	Met with J. Kline (.5); reviewed Fifth Third MSA and SOWs (4.0); prepared email to A. Petravicus re Fifth Third terms (1.0); conference call with J. Cox, M. Ressler and Trizetto (.5).	1,950.00
12/17/09	LSR	3.60	Conducted research re standards for approving bid protections for auctions (2.6); edited 363 sale motion (1.0).	1,170.00
12/17/09	LSR	1.40	Research re [REDACTED]	455.00
12/17/09	LSR	2.80	Researched [REDACTED]	910.00
12/18/09	VEL	.30	Emails re further NDAs and potential additional bidders.	210.00
12/18/09	VEL	.40	Reviewed Payflex revised offer and telephone conferences with S. Griffin re potential procedural issues.	280.00
12/18/09	VEL	.30	Email to board re status on sale and request for board approval of different stalking horse.	210.00
12/18/09	VEL	.20	Reviewed draft minutes.	140.00
12/18/09	VEL	.30	Emails with J. Sieger and telephone conference with S. Griffin re Trizetto bid and potential improvement.	210.00
12/18/09	VEL	1.00	Attended meeting re [REDACTED] and follow up emails and review of agreement re same.	700.00
12/18/09	VEL	.20	Telephone conference with R. Angart re executory contracts and delay of decision pending purchaser due diligence.	140.00
12/18/09	VEL	.40	Telephone conference with S. Griffin re procedure for weekend and 363 sale and follow up with M. Hinds re same.	280.00
12/18/09	JFC	5.50	Meeting with Jenner working group re Fifth Third	3,575.00

5.0

3,250

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issues/IP rights (.5); conferences with Trizetto's counsel re term sheet and economics of transaction (.5); conferences with PayFlex's counsel re LOI (.5); conferences with S. Griffin, V. Lazar, M. Ressler and others re same (.5); reviewed and revised same (1.0); conference call with S. Griffin, M. Ressler and Humana representatives (.5); worked on miscellaneous diligence, PayFlex and Fifth Third issues (2.0).

12/18/09	AP	1.50 1.0	Conferred with V. Lazar, J. Cox, M. Minds, D. Higginbotham re IP issues (.5); prepared for same (.5); provided instructions to D. Higginbotham re due diligence (.5).	975.00 650	(3)
- \$325					
12/18/09	MMH	2.90	Participated in meeting regarding sale transaction and 365(n) issues (1.8); continued work on sale documentation and review of correspondence regarding term sheets (.8); reviewed L. Raiford research on executory contracts (.3).	1,493.50	
12/18/09	JDK	.40	Participated in intellectual property meeting.	130.00	(3)
12/18/09	MZR	3.50	Conference calls re PayFlex term sheet (.8); review and revise same (1.9); conference call with Humana (.5); discussions with D. Higginbotham re due diligence (.3).	1,802.50	
12/18/09	DWH	6.40 3.4	Office conference with J&B corporate and bankruptcy teams (3.0); DD conference call with Canopy and Humana (2.4); due diligence of license agreements (1.0).	1,105 2,080.00	(4) (3)
- \$975					
12/18/09	LSR	2.00	Conducted research re standards for approving bid protections for auctions.	650.00	
12/18/09	MLW	.50	Reviewed Canopy Financial, Inc. lien search results (.3); prepared email to M. Matlock re same (.2).	135.00	
12/19/09	VEL	.20	Reviewed L. Raiford's preliminary email re executory contract research and responded to same.	140.00	
12/19/09	VEL	1.00	Prepared proposed draft order for Fifth Third and circulated same to IP team.	700.00	
12/19/09	VEL	.80	Reviewed Payflex revised term sheet redline and emails with M. Hinds, J. Cox, M. Ressler and S. Griffin re motion preparation, comments on term sheet and related matters.	560.00	

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12/19/09	VEL	.30	Reviewed and responded to emails re issues with Fifth Third contract.	210.00
12/19/09	VEL	.40	Emails with S. Griffin re improvement in Trizetto offer and procedural issues with same.	280.00
12/19/09	VEL	.30	Prepared comments to term sheet bankruptcy sections.	210.00
12/19/09	JFC	1.50	Reviewed and revised draft of PayFlex LOI and draft of Fifth Third motion (.7); exchanged emails with M. Ressler and V. Lazar re same (.2); conference call with PayFlex counsel and M. Ressler re LOI issues (.3); exchanged several emails re due diligence and related transaction issues (.3).	975.00
12/19/09	MMH	1.00	Reviewed revised term sheets and correspondence regarding same.	515.00
12/19/09	DWH	3.80	Reviewed and summarized licensing agreement and issues.	1,235.00
12/20/09	VEL	.50	Conference call with S. Griffin, M. Hinds and J. Cox re evaluation of two competing offers and procedure for 363 sale.	350.00
12/20/09	VEL	.40	Responded to emails re due diligence and Fifth Third question and finalized order for transmission to Fifth Third counsel.	280.00
12/20/09	VEL	.30	Prepared email to board re update on sale process and request for authorization to return to Trizetto bid.	210.00
12/20/09	VEL	.90	Attended to issues with Trizetto due diligence and contract review and telephone conferences with J. Cox, et al re finalization of term sheet.	630.00
12/20/09	VEL	1.40	Reviewed, commented and approved filing of 363 motion and related pleadings.	980.00
12/20/09	MHM	2.10	Cite-checked and shepardized sale motion.	567.00
12/20/09	MHM	1.60	Worked on e-filing and service of sale motion.	432.00
12/20/09	JFC	2.50	Reviewed and commented on new drafts of Trizetto and PayFlex LOI's (1.0); conferences with and exchanged multiple emails with Trizetto and PayFlex counsel, S. Griffin, V. Lazar, M. Hinds and M. Ressler re same (.7);	1,625.00

containing contact person; phone number; fax number
and address for each institution (.4).

12/30/09	VEL	.30	Follow up with M. Pinciak and P. Jacobs re Amex subpoena, hold on bank subpoenas and letters to recipients of transfers.	210.00
12/30/09	VEL	.20	Emails with C. Dickinson re coverage counsel for D&O.	140.00
12/30/09	VEL	.20	Emails with M. Pinciak re [REDACTED] and Blackburn's Lamborghini.	140.00
12/30/09	MRP	3.20	Worked with P. Jacobs on preparation of subpoenas and riders to issue to financial institutions (1.6); prepared letters to various entities, including vehicle financing companies and ticket brokers, regarding payments made through Canopy (1.2); teleconference with [REDACTED] regarding letter inquiring about payments from Canopy (.2); drafted email to V. Lazar regarding conversation with [REDACTED] (.1); drafted email to V. Lazar regarding letters sent to financing companies and ticket brokers, requesting further information regarding payments made by Canopy (.1).	1,744.00
12/30/09	PSJ	4.00 3.4	Read and sent emails re riders and contact information for [REDACTED] (.3); revised subpoenas re updating with service of process information (2.5); contacted banks re contact people, fax numbers, and email addresses (.5); conferred with M. Yokovich re preparing fax cover sheets (.1); printed riders, subpoenas, and Rule 2004 orders (.5); prepared and delivered complete subpoena for American Express to Docketing (.1).	1,300.00 1,105

- \$195

98.60

PROFESSIONAL SERVICES

48,786.00

MATTER TOTAL

\$ 48,786.00